

SENATE BILL No. 342

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 6-6-5.1; IC 6-8.1; IC 9-14-1-4; IC 9-17-2-1; IC 9-18-2-1.

Synopsis: Exemption of nonbusiness personal property. Excludes nonbusiness personal property (other than mobile homes) from the definition of taxable personal property. Eliminates a reference in the property tax law to the excise taxes imposed on boats and trailers. Imposes an excise tax in lieu of a property tax on recreational vehicles and truck campers. Permits the department of local government finance to adjust levies, tax rates, and recreational vehicle and truck camper excise tax distributions to adjust for the effects of the elimination of property taxes on nonbusiness personal property. Makes an appropriation.

Effective: March 1, 2008 (retroactive); January 1, 2009.

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January 14, 2008, read first time and referred to Committee on Tax and Fiscal Policy.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

SENATE BILL No. 342

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-1-11, AS AMENDED BY P.L.214-2005,
2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 MARCH 1, 2008 (RETROACTIVE)]: Sec. 11. (a) Subject to the
4 limitation contained in subsection (b), "personal property" means:

- 5 (1) nursery stock that has been severed from the ground;
6 (2) florists' stock of growing crops which are ready for sale as pot
7 plants on benches;
8 (3) billboards and other advertising devices which are located on
9 real property that is not owned by the owner of the devices;
10 ~~(4) motor vehicles; mobile houses; airplanes; boats not subject to~~
11 ~~the boat excise tax under IC 6-6-11; and trailers not subject to the~~
12 ~~trailer tax under IC 6-6-5;~~
13 ~~(5)~~ (4) foundations (other than foundations which support a
14 building or structure) on which machinery or equipment:
15 (A) held for sale in the ordinary course of a trade or
16 business;
17 (B) held, used, or consumed in connection with the



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production of income; or
(C) held as an investment;

is installed; ~~and~~

~~(6)~~ **(5)** all other tangible property (other than real property) which is being:

(A) held for sale in the ordinary course of a trade or business;

(B) held, used, or consumed in connection with the production of income; or

(C) held as an investment; **and**

(6) mobile homes that do not qualify as real property and are not described in subdivision (5).

(b) Personal property does not include the following:

(1) Commercially planted and growing crops while they are in the ground.

(2) Computer application software that is not held as inventory (as defined in IC 6-1.1-3-11).

SECTION 2. IC 6-1.1-2-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2008 (RETROACTIVE)]: Sec.

7. The following property is not subject to assessment and taxation under this article:

(1) A commercial vessel that is subject to the net tonnage tax imposed under IC 6-6-6.

(2) A motor vehicle or trailer that is subject to the annual license excise tax imposed under IC 6-6-5.

(3) A **motorized** boat **or sailboat** that is subject to the boat excise tax imposed under IC 6-6-11.

(4) Property used by a cemetery (as defined in IC 23-14-33-7) if the cemetery:

(A) does not have a board of directors, board of trustees, or other governing authority other than the state or a political subdivision; and

(B) has had no business transaction during the preceding calendar year.

(5) A commercial vehicle that is subject to the annual excise tax imposed under IC 6-6-5.5.

(6) A recreational vehicle that is subject to the annual excise tax imposed under IC 6-6-5.1.

SECTION 3. IC 6-6-5.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]:

Chapter 5.1. Excise Tax on Recreational Vehicles and Truck Campers

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Sec. 1. This chapter does not apply to the following:

- (1) A vehicle subject to the motor vehicle excise tax under IC 6-6-5.
- (2) A vehicle owned or leased and operated by the United States, the state, or a political subdivision of the state.
- (3) A mobile home.
- (4) A vehicle assessed under IC 6-1.1-8.
- (5) A vehicle subject to the commercial vehicle excise tax under IC 6-6-5.5.
- (6) A trailer subject to the annual excise tax imposed under IC 6-6-5-5.5.
- (7) A bus (as defined in IC 9-13-2-17(a)).
- (8) A vehicle owned or leased and operated by a postsecondary educational institution (as described in IC 6-3-3-5(d)).
- (9) A vehicle owned or leased and operated by a volunteer fire department (as defined in IC 36-8-12-2).
- (10) A vehicle owned or leased and operated by a volunteer emergency ambulance service that:
 - (A) meets the requirements of IC 16-31; and
 - (B) has only members who serve for no compensation or a nominal annual compensation of not more than ten thousand dollars (\$10,000).
- (11) A vehicle that is exempt from the payment of registration fees under IC 9-18-3-1.
- (12) A farm wagon.
- (13) A recreational vehicle or truck camper in the inventory of recreational vehicles and truck campers held for sale by a manufacturer, distributor, or dealer in the course of business.

Sec. 2. As used in this chapter, "bureau" refers to the bureau of motor vehicles.

Sec. 3. As used in this chapter, "last preceding annual excise tax liability" means the amount of excise tax liability to which a recreational vehicle or truck camper was subject on the owner's last preceding regular annual registration date or to which:

- (1) the recreational vehicle would have been subject if the recreational vehicle had been registered; or
- (2) the truck camper would have been subject if the truck camper had been owned by the owner and located in Indiana; on the owner's last preceding regular annual registration date.

Sec. 4. As used in this chapter, "mobile home" has the meaning set forth in IC 6-1.1-7-1.

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Sec. 5. As used in this chapter, "owner" means:

- (1) in the case of a recreational vehicle, the person in whose name the recreational vehicle is registered under IC 9-18; or
- (2) in the case of a truck camper, the person holding title to the truck camper.

Sec. 6. As used in this chapter, "recreational vehicle" has the meaning set forth in IC 9-13-2-150(a).

Sec. 7. As used in this chapter, "trailer" has the meaning set forth in IC 6-6-5-1(h).

Sec. 8. As used in this chapter, "truck camper" means a device without motive power that is installed in the bed of a truck to provide living quarters for persons traveling on public highways.

Sec. 9. As used in this chapter, "vehicle" has the meaning set forth in IC 9-13-2-196(a).

Sec. 10. (a) Beginning January 1, 2009, there is imposed an annual license excise tax on recreational vehicles and truck campers. The excise tax is imposed instead of the ad valorem property tax levied for state or local purposes but in addition to any registration fees imposed on recreational vehicles.

(b) The tax imposed by this chapter is a listed tax and subject to IC 6-8.1.

(c) A recreational vehicle subject to this chapter may not be assessed as personal property for the purpose of the assessment of personal property taxes after December 31, 2007, and is not subject to ad valorem taxes first due and payable after December 31, 2008, regardless of whether the recreational vehicle is registered under the motor vehicle registration laws. A person may not be required to give proof of the payment of ad valorem taxes as a condition to the registration of a recreational vehicle subject to the tax imposed by this chapter.

(d) A truck camper subject to this chapter may not be assessed as personal property for the purpose of the assessment of personal property taxes after December 31, 2007, and is not subject to ad valorem taxes first due and payable after December 31, 2008.

Sec. 11. As the basis for measuring the tax imposed by this chapter, the bureau shall determine the value of each recreational vehicle and truck camper as of the time it is first offered for sale in Indiana as a new recreational vehicle or truck camper. The bureau shall adopt rules under IC 4-22-2 for determining the value of recreational vehicles and truck campers by using:

- (1) the factory advertised delivered price or the port of entry price; or

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(2) any other information available.

Sec. 12. After determining the value of a recreational vehicle or truck camper under section 11 of this chapter, the bureau shall classify every recreational vehicle and truck camper in its proper class according to the following classification plan:

Class	I	less than \$2,250	
Class	II	at least \$ 2,250	but less than \$ 4,000
Class	III	at least \$ 4,000	but less than \$ 7,000
Class	IV	at least \$ 7,000	but less than \$10,000
Class	V	at least \$10,000	but less than \$15,000
Class	VI	at least \$15,000	but less than \$22,000
Class	VII	at least \$22,000	but less than \$30,000
Class	VIII	at least \$30,000	but less than \$42,500
Class	IX	at least \$42,500	but less than \$50,000
Class	X	at least \$50,000	but less than \$60,000
Class	XI	at least \$60,000	but less than \$70,000
Class	XII	at least \$70,000	but less than \$80,000
Class	XIII	at least \$80,000	but less than \$90,000
Class	XIV	at least \$90,000	but less than \$100,000
Class	XV	at least \$100,000	but less than \$150,000
Class	XVI	at least \$150,000	but less than \$200,000
Class	XVII	at least \$200,000	

Sec. 13. (a) Subject to any reductions permitted under this chapter, the amount of tax imposed upon a recreational vehicle or truck camper is prescribed by the schedule set out in subsection (c). The amount of tax imposed by this chapter is determined using:

- (1) the classification of the recreational vehicle or truck camper under section 12 of this chapter; and
- (2) the age of the recreational vehicle or truck camper.

(b) If a person who owns a recreational vehicle or truck camper is entitled to an ad valorem property tax assessed valuation deduction under IC 6-1.1-12-13, IC 6-1.1-12-14, IC 6-1.1-12-16, or IC 6-1.1-12-17.4 in a year in which a tax is imposed by this chapter and any part of the deduction is unused after allowance of the deduction on real property and personal property owned by the person, the person is entitled to a credit that reduces the annual tax imposed by this chapter. The amount of the credit is determined by multiplying the amount of the unused deduction by three (3) and dividing the result by one hundred (100). The county auditor shall, upon request, furnish a certified statement to the person verifying the credit allowable under this section. The statement shall be presented to and retained by the bureau to support the credit.

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(c) The tax schedule for each class of recreational vehicles and truck campers is as follows:

Year of					
Manufacture	I	II	III	IV	V
1st	\$15	\$36	\$50	\$59	\$103
2nd	12	31	43	51	91
3rd	12	26	35	41	75
4th	12	20	28	38	62
5th	12	15	20	34	53
6th	12	12	15	26	41
7th	12	12	12	16	32
8th	12	12	12	13	21
9th	12	12	12	12	13
10th	12	12	12	12	12
and thereafter					
Year of					
Manufacture	VI	VII	VIII		
1st	\$164	\$241	\$346		
2nd	148	212	302		
3rd	131	185	261		
4th	110	161	223		
5th	89	131	191		
6th	68	108	155		
7th	53	86	126		
8th	36	71	97		
9th	23	35	48		
10th	12	12	17		
and thereafter					
Year of					
Manufacture	IX	X	XI	XII	
1st	\$470	\$667	\$879	\$1,045	
2nd	412	572	763	907	
3rd	360	507	658	782	
4th	307	407	574	682	
5th	253	341	489	581	
6th	204	279	400	475	
7th	163	224	317	377	
8th	116	154	214	254	
9th	55	70	104	123	
10th	25	33	46	55	
and thereafter					
Year of					

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1	Manufacture	XIII	XIV	XV	XVI	XVII
2	1st	\$1,235	\$1,425	\$1,615	\$1,805	\$2,375
3	2nd	1,072	1,236	1,401	1,566	2,060
4	3rd	924	1,066	1,208	1,350	1,777
5	4th	806	929	1,053	1,177	1,549
6	5th	687	793	898	1,004	1,321
7	6th	562	648	734	821	1,080
8	7th	445	514	582	651	856
9	8th	300	346	392	439	577
10	9th	146	168	190	213	280
11	10th	64	74	84	94	123
12	and thereafter.					

(d) Each recreational vehicle or truck camper shall be taxed as a recreational vehicle or truck camper in its first year of manufacture throughout the calendar year in which a recreational vehicle or truck camper of that make and model is first offered for sale in Indiana. However, a recreational vehicle or truck camper of a make and model first offered for sale in Indiana after August 1 of any year continues to be taxed as a recreational vehicle or truck camper in its first year of manufacture until the end of the calendar year following the year in which it is first offered for sale. Thereafter, the recreational vehicle or truck camper shall be considered to have aged one (1) year as of January 1 of each year.

Sec. 14. (a) Except as provided in this chapter, the tax imposed on a recreational vehicle under this chapter is payable for each registration year by the owner in respect to a recreational vehicle required to be registered for the registration year as provided in the state motor vehicle laws. Except as provided in section 15 of this chapter, the tax is due on or before the regular annual registration date in each year on or before which the owner is required under the state motor vehicle registration laws to register vehicles. The tax shall be paid to the bureau at the time the recreational vehicle is registered by the owner as provided in the state motor vehicle registration laws. A recreational vehicle subject to taxation under this chapter shall be registered by the owner as being taxable in the county of the owner's residence. The payment of the tax imposed by this chapter is a condition to the right to register or reregister the recreational vehicle and is in addition to all other conditions prescribed by law.

(b) The tax imposed on a truck camper under this chapter is due on or before the annual registration date in each year on or before which the owner is required under the state motor vehicle

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1 registration laws to register vehicles. The tax on the truck camper
2 must be paid to the bureau. A truck camper subject to taxation
3 under this chapter is taxable in the county of the owner's residence.

4 (c) A voucher from the department of state revenue showing
5 payment of the tax imposed by this chapter may be accepted by the
6 bureau instead of a payment under subsection (a).

7 Sec. 15. (a) This section applies only to a recreational vehicle.

8 (b) In respect to a recreational vehicle that has been acquired,
9 has been brought into Indiana, or for any other reason becomes
10 subject to registration after the regular annual registration date in
11 the year on or before which the owner of the recreational vehicle
12 is required under the state motor vehicle registration laws to
13 register vehicles, the tax imposed by this chapter is due and
14 payable at the time the recreational vehicle is acquired, is brought
15 into Indiana, or otherwise becomes subject to registration. The
16 amount of tax to be paid by the owner for the remainder of the
17 year shall be reduced by ten percent (10%) for each full calendar
18 month that has elapsed since the regular annual registration date
19 in the year fixed by the state motor vehicle registration laws for
20 annual registration by the owner. The tax shall be paid at the time
21 of the registration of the recreational vehicle.

22 (c) If a recreational vehicle is acquired, is brought into Indiana,
23 or for any other reason becomes subject to registration after
24 January 1 of any year, the owner may pay the applicable
25 registration fee on the recreational vehicle as provided in the state
26 motor vehicle registration laws and may pay any excise tax due on
27 the recreational vehicle for the remainder of the annual
28 registration year and simultaneously register the recreational
29 vehicle and pay the applicable registration fee and the excise tax
30 due for the next succeeding annual registration year.

31 (d) Except as provided in subsection (h), a reduction in the
32 applicable annual excise tax may not be allowed to an Indiana
33 resident applicant upon registration of a recreational vehicle that
34 was owned by the applicant on or before the applicant's annual
35 registration period. A recreational vehicle owned by an Indiana
36 resident applicant that was located in and registered for use in
37 another state during the same calendar year is entitled to the same
38 reduction when registered in Indiana.

39 (e) The owner of a recreational vehicle who sells the recreational
40 vehicle in a year in which the owner has paid the tax imposed by
41 this chapter shall receive a credit equal to the remainder of:

42 (1) the tax paid for the recreational vehicle; minus

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(2) ten percent (10%) for each full or partial calendar month that has elapsed in the registrant's annual registration year before the date of the sale.

The credit shall be applied to the tax due on any other recreational vehicle purchased or subsequently registered by the owner in the same registrant's annual registration year. If the credit is not fully used and the amount of the credit remaining is at least four dollars (\$4), the owner is entitled to a refund in the amount of the unused credit. The owner must pay a fee of three dollars (\$3) to the bureau to cover costs of providing the refund, which may be deducted from the refund. The bureau shall issue the refund. The bureau shall transfer three dollars (\$3) of the fee to the bureau of motor vehicles commission to cover the commission's costs in processing the refund. To claim the credit and refund provided by this subsection, the owner of the recreational vehicle must present to the bureau proof of sale of the recreational vehicle.

(f) Subject to the requirements of subsection (g), if a recreational vehicle is destroyed in a year in which the owner has paid the tax imposed by this chapter and the recreational vehicle is not replaced by a replacement vehicle for which a credit is issued under this section, the owner is entitled to a refund in an amount equal to ten percent (10%) of the tax paid for each full calendar month remaining in the registrant's annual registration year after the date of destruction, but only upon presentation or return to the bureau of the following:

- (1) A request for refund on a form furnished by the bureau.
- (2) A statement of proof of destruction on an affidavit furnished by the bureau.
- (3) The license plate from the recreational vehicle.
- (4) The registration from the recreational vehicle.

However, the refund may not exceed ninety percent (90%) of the tax paid on the destroyed recreational vehicle. The amount shall be refunded by a warrant issued by the auditor of the county that received the excise tax revenue and shall be paid out of the special account created under section 22 of this chapter for settlement of the excise tax collections. For purposes of this subsection, a recreational vehicle is considered destroyed if the cost of repair of damages suffered by the recreational vehicle exceeds the recreational vehicle's fair market value.

(g) To claim a refund under subsection (f) for a destroyed recreational vehicle, the owner of the recreational vehicle must present to the bureau a valid registration for the recreational

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vehicle within ninety (90) days after the date the recreational vehicle was destroyed. The bureau shall then fix the amount of the refund that the owner is entitled to receive.

(h) If the name of the owner of a recreational vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner is, at the time the name change is reported, entitled to a refund from the county treasurer in the amount of the product of:

(A) ten percent (10%) of the owner's last preceding annual excise tax liability; multiplied by

(B) the number of full calendar months beginning after the owner's new regular annual registration month and ending before the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change requires the owner to register later than the owner would have been required to register if there had been no name change, the recreational vehicle is subject to excise tax for the period beginning after the month in which the owner would have been required to register if there had been no name change and ending before the new regular annual registration month in the amount of the product of:

(A) ten percent (10%) of the owner's excise tax liability computed as of the time the owner would have been required to register if there had been no name change; multiplied by

(B) the number of full calendar months beginning after the month in which the owner would have been required to register if there had been no name change and ending before the owner's new regular annual registration month.

Sec. 16. (a) This section applies only to a truck camper.

(b) In respect to a truck camper that has been acquired, has been brought into Indiana, or for any other reason becomes subject to taxation after the regular annual registration date in the year on or before which the owner of the truck camper is required under the state motor vehicle registration laws to register vehicles, the tax imposed by this chapter is due and payable at the time the truck camper is acquired, is brought into Indiana, or otherwise becomes subject to taxation under this chapter. The amount of tax to be

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1 paid by the owner for the remainder of the year shall be reduced
 2 by ten percent (10%) for each full calendar month that has elapsed
 3 since the regular annual registration date in the year fixed by the
 4 state motor vehicle registration laws for annual registration by the
 5 owner. The tax shall be paid within thirty (30) days after the date
 6 on which the truck camper is acquired, is brought into Indiana, or
 7 otherwise becomes subject to taxation under this chapter.

8 (c) If a truck camper is acquired, is brought into Indiana, or for
 9 any other reason becomes subject to taxation under this chapter
 10 after January 1 of any year, the owner may pay any excise tax due
 11 on the truck camper for the remainder of the annual registration
 12 year and simultaneously pay the excise tax due for the next
 13 succeeding annual registration year.

14 (d) The owner of a truck camper who sells the truck camper in
 15 a year in which the owner has paid the tax imposed by this chapter
 16 shall receive a credit equal to the remainder of:

17 (1) the tax paid for the truck camper; reduced by

18 (2) ten percent (10%) for each full or partial calendar month
 19 that has elapsed in the owner's annual registration year
 20 before the date of the sale.

21 The credit shall be applied to the tax due on any other truck
 22 camper acquired by the owner in the owner's annual registration
 23 year. If the credit is not fully used and the amount of the credit
 24 remaining is at least four dollars (\$4), the owner is entitled to a
 25 refund in the amount of the unused credit. The owner must pay a
 26 fee of three dollars (\$3) to the bureau to cover the costs of
 27 providing the refund, which may be deducted from the refund. The
 28 bureau shall issue the refund. The bureau shall transfer three
 29 dollars (\$3) of the fee to the bureau of motor vehicles commission
 30 to cover the commission's costs in processing the refund. To claim
 31 the credit and refund provided by this subsection, the owner of the
 32 truck camper must present to the bureau proof of sale of the truck
 33 camper.

34 (e) Subject to the requirements of subsection (f), if a truck
 35 camper is destroyed in a year in which the owner has paid the tax
 36 imposed by this chapter and the truck camper is not replaced by a
 37 replacement truck camper for which a credit is issued under this
 38 section, the owner is entitled to a refund in an amount equal to ten
 39 percent (10%) of the tax paid for each full calendar month
 40 remaining in the owner's annual registration year after the date of
 41 destruction, but only upon presentation or return to the bureau of
 42 the following:

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- 1 (1) A request for refund on a form furnished by the bureau.
 2 (2) A statement of proof of destruction on an affidavit
 3 furnished by the bureau.

4 However, the refund may not exceed ninety percent (90%) of the
 5 tax paid on the destroyed truck camper. The amount shall be
 6 refunded by a warrant issued by the auditor of the county that
 7 received the excise tax revenue and shall be paid out of the special
 8 account created under section 22 of this chapter for settlement of
 9 the excise tax collections. For purposes of this subsection, a truck
 10 camper is considered destroyed if the cost of repair of damages
 11 suffered by the truck camper exceeds the truck camper's fair
 12 market value.

13 (f) To claim a refund under subsection (e) for a destroyed truck
 14 camper, the owner of the truck camper must present to the bureau
 15 a valid receipt for the excise tax paid under this chapter on the
 16 truck camper within ninety (90) days after the date the truck
 17 camper was destroyed. The bureau shall then fix the amount of the
 18 refund that the owner is entitled to receive.

19 (g) If the name of the owner of a truck camper is legally
 20 changed and the change has caused a change in the owner's annual
 21 registration date, the excise tax liability of the owner shall be
 22 adjusted as follows:

23 (1) If the name change requires the owner to register a motor
 24 vehicle sooner than the owner would have been required to
 25 register if there had been no name change, the owner is, at the
 26 time the name change is reported, entitled to a refund from
 27 the county treasurer in the amount of the product of:

28 (A) ten percent (10%) of the owner's last preceding annual
 29 excise tax liability; multiplied by

30 (B) the number of full calendar months beginning after the
 31 owner's new regular annual registration month and ending
 32 before the next succeeding regular annual registration
 33 month that is based on the owner's former name.

34 (2) If the name change requires the owner to register a motor
 35 vehicle later than the owner would have been required to
 36 register if there had been no name change, the truck camper
 37 is subject to excise tax for the period beginning after the
 38 month in which the owner would have been required to
 39 register if there had been no name change and ending before
 40 the new regular annual registration month in the amount of
 41 the product of:

42 (A) ten percent (10%) of the owner's excise tax liability

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1 computed as of the time the owner would have been
 2 required to register a motor vehicle if there had been no
 3 name change; multiplied by

4 (B) the number of full calendar months beginning after the
 5 month in which the owner would have been required to
 6 register a motor vehicle if there had been no name change
 7 and ending before the owner's new regular annual
 8 registration month.

9 Sec. 17. (a) This section applies only to a recreational vehicle.

10 (b) The owner of a recreational vehicle registered with the
 11 bureau is entitled to a refund of taxes paid under this chapter if,
 12 after the owner's regular registration date, the owner:

13 (1) registers the recreational vehicle for use in another state;
 14 and

15 (2) pays tax for use of the recreational vehicle to another state
 16 for the same period for which the tax was paid under this
 17 chapter.

18 (c) The refund provided under subsection (b) is equal to:

19 (1) the annual license excise tax paid for use of the
 20 recreational vehicle by the owner of the vehicle for the year;
 21 minus

22 (2) ten percent (10%) of the annual license excise tax paid for
 23 use of the recreational vehicle for each full or partial calendar
 24 month beginning after the date the annual license excise tax
 25 was due and ending before the date the owner registered the
 26 recreational vehicle for use in another state.

27 (d) To claim the refund provided by this section, the owner of
 28 the recreational vehicle must provide the bureau with:

29 (1) a request for a refund on a form furnished by the bureau;
 30 and

31 (2) proof that a tax described in subsection (b)(2) was paid.

32 Sec. 18. (a) This section applies only to a truck camper.

33 (b) The owner of a truck camper is entitled to a refund of taxes
 34 paid under this chapter if, after the owner's regular vehicle
 35 registration date:

36 (1) the owner moves and registers the truck on which the
 37 truck camper is installed for use in another state;

38 (2) the owner pays tax for use of the truck to another state for
 39 the same period for which the tax was paid under this
 40 chapter; and

41 (3) the truck camper is located and used in the other state for
 42 the same period for which the tax was paid under this

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chapter.

(c) The refund provided under subsection (b) is equal to:

(1) the annual excise tax paid for use of the truck camper by the owner of the truck camper for the year; minus

(2) ten percent (10%) of the annual excise tax paid for use of the truck camper for each full or partial calendar month beginning after the date the annual excise tax was due and ending before the date the owner registered the truck for use in another state.

Sec. 19. (a) To claim a credit or refund, or both, under this chapter, a person must provide a sworn statement to the bureau or to an agent branch of the bureau that the person is entitled to the credit or refund, or both, claimed by the person.

(b) The bureau may inspect records of a person claiming a credit or refund, or both, under this chapter to determine if a credit or refund, or both, were properly allowed against the excise tax imposed on a recreational vehicle or truck camper owned by the person.

(c) If the bureau determines that a credit or refund, or both, were improperly allowed for a recreational vehicle or truck camper, the person who claimed the credit or refund, or both, shall pay the bureau an amount equal to the credit or refund, or both, improperly allowed to the person plus a penalty of ten percent (10%) of the credit or refund, or both, improperly allowed. The tax collected under this subsection shall be paid to the county treasurer of the county in which the person resides. However, a penalty collected under this subsection shall be retained by the bureau.

Sec. 20. (a) The bureau shall include on all registration forms suitable spaces for the applicant's Social Security number or federal tax identification number, the amount of the registration fee, the amount of excise tax, the amount of a credit, if any, provided under section 13 of this chapter, and the total amount of payment due on account of the applicable registration fees and excise taxes upon the registration of the recreational vehicle. The forms must include spaces for showing the county, city or town, township, and address of the place where the owner resides.

(b) The bureau shall list on all registration forms for recreational vehicles the amount of registration fees and taxes due. In addition, the bureau shall prepare by December 1 of each year a schedule showing the excise tax payable on each make and model of recreational vehicle or truck camper.

Sec. 21. (a) The bureau, in the administration and collection of

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the tax imposed by this chapter, may use the services and facilities of license branches operated under IC 9-16 in the bureau's administration of the state motor vehicle registration laws. The license branches may be used in the manner and to the extent the bureau considers necessary and proper to implement and effectuate the administration and collection of the excise tax imposed under this chapter. However, if the bureau uses the license branches in the collection of excise taxes, the following apply:

(1) The excise taxes collected by each license branch, less any refunds made by the license branch, shall be deposited daily by the license branch in a separate account in a depository designated by the state board of finance. The county treasurer of the county for which the collections are due may withdraw funds from the account at least two (2) times each week. The county treasurer is responsible for the safekeeping and investment of money withdrawn by the county treasurer under this subdivision. Before the eleventh day of the month following the month in which the collections are made, the bureau shall report the excise taxes collected and refunds made outside the county to the county treasurer of the county to which the collections are due and the refunds apply. The bureau shall forward a copy of the excise tax report to the county auditor of the county.

(2) A license branch shall each week forward a report to the county auditor of the county to which the collections are due, showing the excise tax collected on each recreational vehicle or truck camper, each refund on a recreational vehicle or truck camper, and a copy of each registration certificate for all collections and refunds within the county.

(3) Each license branch shall report to the bureau all excise taxes collected and refunds made under this chapter in the same manner and at the same time as registration fees are reported.

(4) Premiums for insurance to protect the funds collected by license branches against theft shall be paid by the bureau, except that the bureau may issue blanket coverage for all branches. The bureau may:

(A) self-insure to cover the activities of the license branches; or

(B) rather than purchase a bond or crime insurance policy for each branch, purchase a single blanket bond or crime insurance policy endorsed to include faithful performance

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to cover all branches.

(5) If the services of a license branch are used by the bureau in the collection of the excise tax imposed by this chapter, the license branch shall collect the service charge prescribed under IC 9-29 for each vehicle registered on which an excise tax is collected by that branch.

(6) If the excise tax imposed by this chapter is collected by the department of state revenue, the money collected shall be deposited in the state general fund to the credit of the appropriate county and reported to the bureau on the first working day following the week of collection. Except as provided in subdivision (7), money collected by the department that represents interest or a penalty shall be retained by the department and used to pay the department's costs of enforcing this chapter.

(7) This subdivision applies only to interest or a penalty collected by the department of state revenue from a person who:

(A) fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under this chapter; and

(B) during any time after the date by which the recreational vehicle was required to be registered under IC 9-18 displays on the recreational vehicle a license plate issued by another state.

The total amount collected by the department of state revenue that represents interest or a penalty, minus a reasonable amount determined by the department to represent its administrative expenses, shall be deposited in the state general fund for the credit of the county in which the person resides. The amount shall be reported to the bureau on the first working day following the week of collection.

The bureau may contract with a bank card or credit card vendor for acceptance of bank cards or credit cards. However, if there is a vendor transaction charge or discount fee, whether billed to the bureau or charged directly to the bureau's account, the bureau shall collect from a person using the card an official fee that may not exceed the highest transaction charge or discount fee charged to the bureau by bank card or credit card vendors during the most recent collection period. The fee may be collected regardless of retail merchant agreements between the bank card and credit card vendors that may prohibit such a fee. The fee is a permitted

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1 additional charge under IC 24-4.5-3-202.

2 (b) On or before April 1 of each year, the bureau shall provide
3 to the auditor of state the amount of taxes collected under this
4 chapter for each county for the preceding year.

5 (c) On or before May 10 and November 10 of each year, the
6 auditor of state shall distribute to each county one-half (1/2) of:

7 (1) the amount of delinquent taxes; and

8 (2) any interest or penalty described in subsection (a)(7);
9 that have been credited to the county under subsection (a). There
10 is appropriated from the state general fund the amount necessary
11 to make the distributions required by this subsection. The county
12 auditor shall apportion and distribute the delinquent tax
13 distributions to the taxing units in the county at the same time and
14 in the same manner as excise taxes are apportioned and distributed
15 under section 22 of this chapter.

16 (d) The commissioner of insurance shall prescribe the form of
17 the bonds or crime insurance policies required by this section.

18 Sec. 22. (a) The bureau shall establish procedures necessary for
19 the collection and proper accounting of the tax imposed by this
20 chapter. The necessary forms and records are subject to approval
21 by the state board of accounts.

22 (b) The county treasurer, upon receiving the excise tax
23 collections, shall place the collections into a separate account for
24 settlement at the same time as property taxes are accounted for
25 and settled in June and December of each year, with the right and
26 duty of the county treasurer and county auditor to make advances
27 before the time of final settlement of property taxes in the same
28 manner as provided in IC 5-13-6-3.

29 (c) The county auditor shall determine the total amount of
30 excise taxes collected for each taxing unit in the county. The
31 amount collected shall be apportioned and distributed among the
32 respective funds of each taxing unit in the same manner and at the
33 same time as property taxes are apportioned and distributed.

34 (d) The determination under subsection (c) shall be made from
35 copies of vehicle registration forms and receipts for excise taxes
36 paid on truck campers furnished by the bureau. Before the
37 determination, the county assessor shall, from copies of
38 registration forms and receipts, verify information pertaining to
39 legal residence of persons owning taxable vehicles and truck
40 campers from the county assessor's records, to the extent the
41 verification can be made. The county assessor shall further identify
42 and verify from the assessor's records the taxing units within

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1 which the persons reside.

2 (e) Verifications shall be completed not later than thirty (30)
3 days after receipt of vehicle registration forms and receipts by the
4 county assessor. The county assessor shall certify the information
5 to the county auditor for the county auditor's use when the
6 information is checked and completed.

7 Sec. 23. The county auditor shall, from the copies of the vehicle
8 registration forms and truck camper receipts furnished by the
9 bureau, verify and determine the total amount of excise taxes
10 collected for each taxing unit in the county. The bureau shall verify
11 the collections reported by the branches and provide the county
12 auditor adequate and accurate audit information, registration
13 form information, truck camper receipts, records, and materials
14 to support the proper assessment, collection, and refund of excise
15 taxes.

16 Sec. 24. The county auditor shall, not later than August 1 of a
17 year, furnish to the proper officer of each political subdivision an
18 estimate of the money to be distributed to the taxing units under
19 this chapter during the next calendar year. The budget of each
20 political subdivision must show the estimated amounts to be
21 received for each fund for which a property tax is proposed to be
22 levied.

23 Sec. 25. (a) An owner of a recreational vehicle who knowingly
24 registers the recreational vehicle without paying the tax required
25 by this chapter commits a Class B misdemeanor.

26 (b) An employee of the bureau or a branch manager or an
27 employee of a license branch office who recklessly issues a
28 registration on a recreational vehicle without collecting the tax
29 required to be collected with the registration commits a Class B
30 misdemeanor.

31 Sec. 26. The registration of a recreational vehicle registered
32 without payment of the tax imposed by this chapter is void. The
33 bureau shall take possession of the registration certificate, license
34 plate, and other evidence of registration until the owner pays the
35 delinquent taxes and an additional fee of ten dollars (\$10) to
36 compensate the bureau for performing the additional duties.

37 Sec. 27. In the administration and collection of the taxes
38 imposed by this chapter, the bureau may contract with a collection
39 agency to collect and receive property taxes on behalf of the county
40 treasurer and receive and collect on behalf of the bureau the taxes
41 imposed by this chapter and the registration fees and charges as
42 the bureau directs. A collection agency shall comply with the

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1 requirements concerning the collection of property taxes on behalf
 2 of county treasurers and other requirements, including the posting
 3 of a bond, as may be established by the bureau.

4 **Sec. 28. (a) The tax imposed by this chapter is equal to an**
 5 **average property tax rate of three dollars (\$3) on each one**
 6 **hundred dollars (\$100) of taxable value.**

7 **(b) For purposes of limitations on indebtedness of political or**
 8 **municipal corporations imposed by Article 13, Section 1 of the**
 9 **Constitution of the State of Indiana, recreational vehicles and**
 10 **truck campers subject to the tax under this chapter are considered**
 11 **to be taxable property within each political or municipal**
 12 **corporation where the owner resides.**

13 **(c) The assessed valuation of recreational vehicles and truck**
 14 **campers subject to the tax under this chapter shall be determined**
 15 **by multiplying the amount of the tax by one hundred (100) and**
 16 **dividing the result by three (3).**

17 **Sec. 29. In the administration and collection of the tax imposed**
 18 **by this chapter, the bureau may coordinate and consolidate the**
 19 **collection from each taxpayer of the taxes imposed on all**
 20 **recreational vehicles and truck campers owned by the taxpayer**
 21 **following procedures the bureau considers reasonable and feasible,**
 22 **including the revocation of all registrations of recreational vehicles**
 23 **by an owner if the owner willfully fails and refuses to pay the tax**
 24 **imposed by this chapter. Upon a revocation of registration, the**
 25 **bureau shall notify the department of state revenue of the name**
 26 **and address of the taxpayer.**

27 **SECTION 4. IC 6-8.1-1-1, AS AMENDED BY P.L.233-2007,**
 28 **SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE**
 29 **JANUARY 1, 2009]: Sec. 1. "Listed taxes" or "taxes" includes only the**
 30 **pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat**
 31 **admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13);**
 32 **the slot machine wagering tax (IC 4-35-8); the gross income tax**
 33 **(IC 6-2.1) (repealed); the utility receipts and utility services use taxes**
 34 **(IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted**
 35 **gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8)**
 36 **(repealed); the county adjusted gross income tax (IC 6-3.5-1.1); the**
 37 **county option income tax (IC 6-3.5-6); the county economic**
 38 **development income tax (IC 6-3.5-7); the municipal option income tax**
 39 **(IC 6-3.5-8); the auto rental excise tax (IC 6-6-9); the financial**
 40 **institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative**
 41 **fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor**
 42 **carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a**

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reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); **the excise tax imposed on recreational vehicles and truck campers (IC 6-6-5.1)**; the commercial vehicle excise tax (IC 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the emergency and hazardous chemical inventory form fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the solid waste management fee (IC 13-20-22); and any other tax or fee that the department is required to collect or administer.

SECTION 5. IC 6-8.1-5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 2. (a) Except as otherwise provided in this section, the department may not issue a proposed assessment under section 1 of this chapter more than three (3) years after the latest of the date the return is filed, or any of the following:

- (1) the due date of the return; or
- (2) in the case of a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax, the end of the calendar year which contains the taxable period for which the return is filed.

(b) If a person files an adjusted gross income tax (IC 6-3), supplemental net income tax (IC 6-3-8) (repealed), county adjusted gross income tax (IC 6-3.5-1.1), county option income tax (IC 6-3.5-6), or financial institutions tax (IC 6-5.5) return that understates the person's income, as that term is defined in the particular income tax law, by at least twenty-five percent (25%), the proposed assessment limitation is six (6) years instead of the three (3) years provided in subsection (a).

(c) In the case of the motor vehicle excise tax (IC 6-6-5), the tax shall be assessed as provided in IC 6-6-5-5 and IC 6-6-5-6 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5 is considered to have failed to file a return for purposes of this article.

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(d) In the case of the commercial vehicle excise tax imposed under IC 6-6-5.5, the tax shall be assessed as provided in IC 6-6-5.5 and shall include the penalties and interest due on all listed taxes not paid by the due date. A person that fails to properly register a commercial vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.5 is considered to have failed to file a return for purposes of this article.

(e) In the case of the excise tax imposed on recreational vehicles and truck campers under IC 6-6-5.1, the tax shall be assessed as provided in IC 6-6-5.1 and must include the penalties and interest due on all listed taxes not paid by the due date. A person who fails to properly register a recreational vehicle as required by IC 9-18 and pay the tax due under IC 6-6-5.1 is considered to have failed to file a return for purposes of this article. A person who fails to pay the tax due under IC 6-6-5.1 on a truck camper is considered to have failed to file a return for purposes of this article.

~~(e)~~ (f) If a person files a fraudulent, unsigned, or substantially blank return, or if a person does not file a return, there is no time limit within which the department must issue its proposed assessment.

~~(f)~~ (g) If, before the end of the time within which the department may make an assessment, the department and the person agree to extend that assessment time period, the period may be extended according to the terms of a written agreement signed by both the department and the person. The agreement must contain:

(1) the date to which the extension is made; and

(2) a statement that the person agrees to preserve the person's records until the extension terminates.

The department and a person may agree to more than one (1) extension under this subsection.

~~(g)~~ (h) If a taxpayer's federal income tax liability for a taxable year is modified due to the assessment of a federal deficiency or the filing of an amended federal income tax return, then the date by which the department must issue a proposed assessment under section 1 of this chapter for tax imposed under IC 6-3 is extended to six (6) months after the date on which the notice of modification is filed with the department by the taxpayer.

SECTION 6. IC 6-8.1-7-1, AS AMENDED BY P.L.219-2007, SECTION 92, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the

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amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to:

- (1) members and employees of the department;
- (2) the governor;
- (3) the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes; or
- (4) any authorized officers of the United States;

when it is agreed that the information is to be confidential and to be used solely for official purposes.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when:

- (1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and
- (2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family resources, and to any director of a county office of family and children located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these

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1 fees may not exceed the department's administrative costs in providing
2 the information to the institution.

3 (e) The information described in subsection (a) relating to reports
4 submitted under IC 6-6-1.1-502 concerning the number of gallons of
5 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of
6 gallons of special fuel sold by a supplier and the number of gallons of
7 special fuel exported by a licensed exporter or imported by a licensed
8 transporter may be released by the commissioner upon receipt of a
9 written request for the information.

10 (f) The information described in subsection (a) may be revealed
11 upon the receipt of a written request from the administrative head of a
12 state agency of Indiana when:

13 (1) the state agency shows an official need for the information;
14 and

15 (2) the administrative head of the state agency agrees that any
16 information released will be kept confidential and will be used
17 solely for official purposes.

18 (g) The name and address of retail merchants, including township,
19 as specified in IC 6-2.5-8-1(j), may be released solely for tax collection
20 purposes to township assessors and county assessors.

21 (h) The department shall notify the appropriate innkeepers' tax
22 board, bureau, or commission that a taxpayer is delinquent in remitting
23 innkeepers' taxes under IC 6-9.

24 (i) All information relating to the delinquency or evasion of the
25 motor vehicle excise tax may be disclosed to the bureau of motor
26 vehicles in Indiana and may be disclosed to another state, if the
27 information is disclosed for the purpose of the enforcement and
28 collection of the taxes imposed by IC 6-6-5.

29 (j) All information relating to the delinquency or evasion of
30 commercial vehicle excise taxes payable to the bureau of motor
31 vehicles in Indiana may be disclosed to the bureau and may be
32 disclosed to another state, if the information is disclosed for the
33 purpose of the enforcement and collection of the taxes imposed by
34 IC 6-6-5.5.

35 (k) All information relating to the delinquency or evasion of
36 commercial vehicle excise taxes payable under the International
37 Registration Plan may be disclosed to another state, if the information
38 is disclosed for the purpose of the enforcement and collection of the
39 taxes imposed by IC 6-6-5.5.

40 **(l) All information relating to the delinquency or evasion of the**
41 **excise taxes imposed on recreational vehicles and truck campers**
42 **that are payable to the bureau of motor vehicles in Indiana may be**

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disclosed to the bureau and may be disclosed to another state if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.1.

(m) This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

(n) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

SECTION 7. IC 6-8.1-9-1, AS AMENDED BY P.L.211-2007, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department. Except as provided in subsections (f) and (g), in order to obtain the refund, the person must file the claim with the department within three (3) years after the latter of the following:

- (1) The due date of the return.
- (2) The date of payment.

For purposes of this section, the due date for a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

(b) When the department receives a claim for refund, the department shall consider the claim for refund and shall, if the taxpayer requests, hold a hearing on the claim for refund to obtain and consider additional evidence. After considering the claim and all evidence relevant to the claim, the department shall issue a decision on the claim, stating the part, if any, of the refund allowed and containing a statement of the reasons for any part of the refund that is denied. The department shall mail a copy of the decision to the person who filed the claim. If the department allows the full amount of the refund claim, a

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warrant for the payment of the claim is sufficient notice of the decision.

(c) If the person disagrees with any part of the department's decision, the person may appeal the decision, regardless of whether or not the person protested the tax payment or whether or not the person has accepted a refund. The person must file the appeal with the tax court. The tax court does not have jurisdiction to hear a refund appeal suit, if:

(1) the appeal is filed more than three (3) years after the date the claim for refund was filed with the department;

(2) the appeal is filed more than ninety (90) days after the date the department mails the decision of denial to the person; or

(3) the appeal is filed both before the decision is issued and before the one hundred eighty-first day after the date the person files the claim for refund with the department.

(d) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-26-6-2. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

(e) With respect to the motor vehicle excise tax, this section applies only to penalties and interest paid on assessments of the motor vehicle excise tax. Any other overpayment of the motor vehicle excise tax is subject to IC 6-6-5.

(f) If a taxpayer's federal income tax liability for a taxable year is modified by the Internal Revenue Service, and the modification would result in a reduction of the tax legally due, the due date by which the taxpayer must file a claim for refund with the department is the later of:

(1) the date determined under subsection (a); or

(2) the date that is six (6) months after the date on which the taxpayer is notified of the modification by the Internal Revenue Service.

(g) If an agreement to extend the assessment time period is entered into under ~~IC 6-8.1-5-2(f)~~, **IC 6-8.1-5-2(g)**, the period during which a person may file a claim for a refund under subsection (a) is extended to the same date to which the assessment time period is extended.

SECTION 8. IC 6-8.1-10-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) If a person fails to file a return or to make a full tax payment with that return with the fraudulent intent of evading the tax, the person is subject to a penalty.

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(b) The amount of the penalty imposed for a fraudulent failure described in subsection (a) is one hundred percent (100%) multiplied by:

- (1) the full amount of the tax, if the person failed to file a return; or
- (2) the amount of the tax that is not paid, if the person failed to pay the full amount of the tax.

(c) In addition to the civil penalty imposed under this section, a person who knowingly fails to file a return with the department or fails to pay the tax due under IC 6-6-5, **IC 6-6-5.1**, or IC 6-6-5.5 commits a Class A misdemeanor.

(d) The penalty imposed under this section is imposed in place of and not in addition to the penalty imposed under section 2.1 of this chapter.

SECTION 9. IC 9-14-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. The commissioner shall appoint and fix, subject to the approval of the governor, the salaries of the deputies, subordinate officers, clerks, and other employees necessary to carry out this title, IC 6-6-5, **IC 6-6-5.1**, IC 6-6-5.5, and IC 6-6-11.

SECTION 10. IC 9-17-2-1, AS AMENDED BY P.L.219-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) This section does not apply to an off-road vehicle that is at least five (5) model years old.

(b) Within sixty (60) days ~~of~~ **after** becoming an Indiana resident, a person must obtain a certificate of title for all vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; or
 - (2) are off-road vehicles;
- and that will be operated in Indiana.

(c) Within sixty (60) days after becoming an Indiana resident, a person shall obtain a certificate of title for all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana.

(d) Within sixty (60) days after becoming an Indiana resident, a person must obtain a certificate of title for all recreational vehicles owned by the person that:

- (1) are subject to the excise tax imposed under IC 6-6-5.1; and**

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(2) will be operated in Indiana.

~~(d)~~ **(e)** A person must produce evidence concerning the date on which the person became an Indiana resident.

SECTION 11. IC 9-18-2-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 1. (a) Within sixty (60) days ~~of~~ **after** becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

- (1) are subject to the motor vehicle excise tax under IC 6-6-5; and
- (2) will be operated in Indiana.

(b) Within sixty (60) days after becoming an Indiana resident, a person must register all commercial vehicles owned by the person that:

- (1) are subject to the commercial vehicle excise tax under IC 6-6-5.5;
- (2) are not subject to proportional registration under the International Registration Plan; and
- (3) will be operated in Indiana.

(c) Within sixty (60) days after becoming an Indiana resident, a person must register all recreational vehicles owned by the person that:

- (1) are subject to the excise tax imposed under IC 6-6-5.1; and**
- (2) will be operated in Indiana.**

~~(c)~~ **(d)** A person must produce evidence concerning the date on which the person became an Indiana resident.

~~(d)~~ **(e)** Except as provided in subsection ~~(c)~~; **(f)**, an Indiana resident must register all motor vehicles operated in Indiana.

~~(e)~~ **(f)** An Indiana resident who has a legal residence in a state that is not contiguous to Indiana may operate a motor vehicle in Indiana for not more than sixty (60) days without registering the motor vehicle in Indiana.

~~(f)~~ **(g)** An Indiana resident who has registered a motor vehicle in Indiana in any previous registration year is not required to register the motor vehicle, is not required to pay motor vehicle excise tax under IC 6-6-5 or the commercial vehicle excise tax under IC 6-6-5.5 on the motor vehicle, and is exempt from property tax on the motor vehicle for any registration year in which:

- (1) the Indiana resident is:
 - (A) an active member of the armed forces of the United States; and
 - (B) assigned to a duty station outside Indiana; and
- (2) the motor vehicle is not operated inside or outside Indiana.

This subsection may not be construed as granting the bureau authority to require the registration of any vehicle that is not operated in Indiana.

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1 ~~(g)~~ **(h)** When an Indiana resident registers a motor vehicle in
 2 Indiana after the period of exemption described in subsection ~~(f)~~; **(g)**,
 3 the Indiana resident may submit an affidavit that:

- 4 (1) states facts demonstrating that the motor vehicle is a motor
 5 vehicle described in subsection ~~(e)~~; **(f)**; and
 6 (2) is signed by the owner of the motor vehicle under penalties of
 7 perjury;

8 as sufficient proof that the owner of the motor vehicle is not required
 9 to register the motor vehicle during a registration year described in
 10 subsection ~~(f)~~; **(g)**. The commission or bureau may not require the
 11 Indiana resident to pay any civil penalty or any reinstatement or other
 12 fee that is not also charged to other motor vehicles being registered in
 13 the same registration year.

14 SECTION 12. [EFFECTIVE MARCH 1, 2008 (RETROACTIVE)]

15 **(a) The definitions in IC 6-1.1-1 and IC 6-6-5.1, as added by this**
 16 **act, apply throughout this SECTION. As used in this SECTION,**
 17 **"nonbusiness personal property" means personal property that is**
 18 **not:**

- 19 (1) held for sale in the ordinary course of a trade or business;
 20 (2) held, used, or consumed in connection with the production
 21 of income; or
 22 (3) held as an investment.

23 **(b) The purpose of the amendment of IC 6-1.1-1-11 and the**
 24 **addition of IC 6-1.1-5.1 by this act is to exempt nonbusiness**
 25 **personal property (other than mobile homes) from property**
 26 **taxation to the fullest extent allowed under Article 10, Section 1 of**
 27 **the Constitution of the State of Indiana. The general assembly finds**
 28 **that nonbusiness personal property consisting of:**

- 29 (1) self-propelled vehicles that are not designed or regularly
 30 used for transporting property or persons on a public
 31 highway, such as invalid chairs, snowmobiles, yard and
 32 garden tractors, and all terrain vehicles;
 33 (2) trailers not subject to an excise tax under IC 6-6-5,
 34 IC 6-6-5.1, as added by this act, or IC 6-6-5.5;
 35 (3) human powered boats not subject to an excise tax under
 36 IC 6-6-11; or
 37 (4) similar property;

38 is not the type of property that must be subject to an excise tax in
 39 order to be exempted from property taxation. However, if a
 40 property tax exemption granted by this act is determined to be
 41 invalid, all remaining exemptions granted by this act that are not
 42 determined to be invalid shall be treated as severable under

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1 IC 1-1-1-8.

2 (c) IC 6-6-5.1, as added by this act, applies to recreational
3 vehicles registered and truck campers located in Indiana after
4 December 31, 2008.

5 (d) After February 29, 2008:

6 (1) nonbusiness personal property may not be assessed as
7 personal property under IC 6-1.1 for property tax purposes;

8 (2) a lien for property taxes first due and payable after
9 December 31, 2008, does not attach to nonbusiness personal
10 property; and

11 (3) the department of local government finance, a county
12 auditor, or an assessing official may not require an individual
13 or entity to file a personal property tax return for nonbusiness
14 personal property.

15 (e) The department of local government finance may modify
16 property tax levies and property tax rates of a taxing unit to
17 eliminate the effects of the elimination of property taxation of
18 nonbusiness personal property and the implementation of an excise
19 tax on recreational vehicles and truck campers by this act,
20 including an action to increase or impose a property tax:

21 (1) in the manner provided in IC 6-1.1-21.2 to replace revenue
22 lost in an allocation area and needed to pay leases or debt
23 service; or

24 (2) in a taxing unit to replace a reduction in distributions
25 under IC 6-3.5-1.1, IC 6-3.5-6, or IC 6-3.5-7 that were pledged
26 to pay leases or debt service.

27 Instead of imposing an additional property tax rate under this
28 SECTION to replace revenue lost as the result of an exemption
29 granted under this act, the department of local government finance
30 may order that excise tax revenues received in a county under
31 IC 6-6-5.1, as added by this act, be first applied to replace the lost
32 revenues. The allocated excise tax revenues shall be deducted
33 before making other distributions under IC 6-6-5.1, as added by
34 this act. The department of local government finance may require
35 a taxing unit or other affected party to petition the department of
36 local government finance, under the terms, on the forms, and on
37 the schedule determined by the department of local government
38 finance, as a precondition to modifying a tax levy or tax rate or
39 allocating excise tax revenues under this SECTION.

40 (f) County auditors and assessing officials shall provide the
41 bureau of motor vehicles and the department of state revenue with
42 the information from personal property tax returns and related

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1 records needed by the bureau of motor vehicles and the
2 department of state revenue to implement IC 6-6-5.1, as added by
3 this act, in 2008 on the schedule, in the manner, and in the form
4 required by the department of local government finance.

5 (g) Notwithstanding this act, the definition of personal property
6 in IC 6-1.1-1-11, as effective before March 1, 2008, applies for
7 purposes of applying IC 6-1.1-23-2 and other provisions related to
8 the collection of delinquent property taxes for levies that became
9 a lien on property before March 1, 2008.

10 SECTION 13. An emergency is declared for this act.

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